toms authorities for special attention to this area of work and for effective coordination with custodians for timely disposal of uncleared landed goods. Few cases of loss of goods caused through pilferage have been reported. As a remedial measure against such losses, suitable amendment to the Customs Act, 1962 has been proposed in the Finance Bill, 1995.

Vabal and Qabal licences issued

6050. SHRI CHIMAN BHAI MEHTA:
SHRIMATI RENUKA CHOWDHURY:

Will he Minister of FINANCE be pleased to state:

(a) the details of the VABAL and QABAL licences issued between 1992 and 1994 and the amount of exempted duty during these years;

(b) the value added on above licences for each year;

(c) the export earnings in each year on the basis of VABAL and QABAL;

(d) what are the number of under invoices and over invoices in above licences and the amount involved; and

(e) whether the offenders were caught in under-invoicing and over-invoicing and if so, what was the punishment meted out to them?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKARA MURTHY): (a) and (b) Details given in Statement-I (*See* below).

(c) Details of exports during each of 3 years is as under:—

Year	Value
	(Rs. in crores approximately)
1992-93	18,904
1993-94	26,566
1994-95	Not available.

(d) Details of under invoicing and over invoicing and amount involved are given in Statement-II (*See* below)

(e) Action is taken against offenders in accordance with the provisions of the Customs Act/law.

Statement—I

Year	Value Based Licences			Quantity Based Licences		
	No. of licences issued	Amount of duty foregone with reference to imports (Rs. in crores approx.)	Value addition	No. of licences issued	Amount of duty foregone with reference to imports (Rs. in crores approx.)	Value addition
1	2	3	4	5	6	7
1992-93	6756	624 00	188%	16363	3387.00	84%
1993-94	13562	2010.00	151%	16947	2898.84	134%
1994-95 (upto 31.12.94)	12444	1538.25	166%	20324	2550.70	119%

Statement—II

Year	No. of Cases of Under Invoicing	Amount Involved (Rupees in lakhs approx.)	No. of Cases of Over-Invoicing	Amount involved (Rupees in lakh approx.)
1	2	3	4	5
		Rs.		Rs.
1992-93	10	53.00	14	3580.0
1993-94	49	1787.00	21	2234.00
1994-95	68	614.00	26	880.00
TOTAL :	127	2454.00	61	6694.00

Money credit towards excise duty

6051. SHRI P. UPENDRA: Will the Minister of FINANCE be pleased to state

(a) whether it is a fact that Money Credits towards excise duty are given at the rate of Rs. 2800/- per tonne for consumption of minor oil in toilet soap production;

(b) what is the mechanism of checking of minor oils consumption for toilet soap production;

(c) whether it is a fact that minor oils other than rice bran oils are not really consumed and bogus entries are made of purchase and consumption by MNCs;

(d) whether it is a fact that refining facilities for other than rice bran minor oils are not affordable for SI soap producing units;

(e) whether it is a fact that only large scale industries and MNCs posses refining facility of minor oils and can claim Money Credit against excise;

(f) whether the Money Credit is availed of by these large scale industries and MNCs as an indirect subsidy to them; and

(g) whether government are considering to withdraw the money credit scheme as it benefits only large scale industries and MNCs?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKARA MURTHY): (a) and (b) Notification No. 46/89-CE (NT) dated 11.10.1989, as amended, provides for credit of duty of Rs. 1000/- per tonne in respect of rice bran oil & Rs. 2800/- per tonne in respect of other specified minor oils